

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently amended) An exhaust system for an internal combustion engine, comprising:

a first exhaust train starting from a first cylinder bank and including a flow-permeable first muffler, in particular a rear muffler; and

at least one second exhaust train parallel to the first exhaust train thereto, starting from a second cylinder bank and including a flow-permeable second muffler, in particular a rear muffler, wherein the first muffler and the second muffler have a mutually deviating structure; and

wherein the first and second exhaust trains (102, 104) are guided over the whole length substantially without a with at most one cross-over position[[],];

the first muffler (120, 200) comprises an inlet pipe (216) and an outlet pipe; (224), with the outlet pipe (224) having a small length, and

the second muffler (122, 300) comprises an inlet pipe (316) and an outlet pipe; (324), with the outlet pipe (324) having a large length.

the outlet pipe of the first muffler has a comparatively small length with respect to the outlet pipe of the second muffler; and

the outlet pipe of the second muffler has a comparatively large length with respect to the outlet pipe of the first muffler.

2. (Currently Amended) An exhaust system in accordance with claim 1, wherein the outlet pipe (224) of the second muffler (120, 200) has at least approximately twice the length of the outlet pipe (324) of the first muffler (122, 300).

3. (Currently amended) An exhaust system in accordance with claim 1, wherein the outlet pipe (324) of the second muffler (122, 300) has an at least slightly larger diameter than the outlet pipe (224) of the first muffler (120, 200).

4. (Currently amended) An exhaust system in accordance with claim 1, wherein the first muffler (120, 200) has an inner structure divided into three part spaces (210, 212, 214) by means of two metal separating sheets (206, 208), with the first metal separating sheet (206) being perforated and the second metal separating sheet (208) being intact.

5. (Currently amended) An exhaust system in accordance with claim 4, wherein the input pipe (216) opens into the first part space (210) at the inlet side.

6. (Currently amended) An exhaust system in accordance with claim 4, wherein the outlet pipe (224) leads, starting from the first part space (210) on the inlet side, through the second part space (212) and the third part space (214), with the outlet pipe (224) being able to be acted on by flow both from the first part space (210) and from the first part space (210) through the second part space (212).

7. (Currently amended) An exhaust system in accordance with claim 4, further comprising a resonator (226) that ~~extends~~ extending through ~~[[into]]~~ the second part space (212) and into third part space (214) adjoins the inlet pipe (216).

8. (Currently amended) An exhaust system in accordance with claim 1, wherein the second muffler (122, 300) has an inner structure divided into three part spaces (310, 312, 314) by means of two metal separating sheets (306, 308), with the first metal separating sheet (306) being intact and the second metal separating sheet (308) being perforated.

Claim 9 (Currently amended) An exhaust system in accordance with claim 8, wherein the inlet pipe (316) extends through the first part space (310) and through the second part space (312) at the inlet side and opens into the third part space (314).

10. (Currently amended) An exhaust system in accordance with claim 8, wherein the outlet pipe (324) leads through the second part space (312) into the first part space (310) on the inlet side, starting from the third part space (314), and back through the second (312) part space and the third part space (314) in an arcuate curve, with the outlet pipe (324) being able to be acted on by flow at the inlet side both from the third part space (314) and from the third part space (314) through the second part space (312).

11. (Currently amended) An exhaust system in accordance with claim 8, wherein a resonator (326) connects the third part space (314) to the first part space (310).

12. (New) An exhaust system in accordance with claim 1, wherein the at most one cross-over position does not provide significant gas exchange between the exhaust trains.

13. (New) An exhaust system in accordance with claim 12, wherein the at most one cross-over position comprises a common middle muffler.

14. (New) An exhaust system in accordance with claim 7, wherein the resonator extends from an exit of the first inlet pipe.

15. (New) An exhaust system in accordance with claim 1, wherein a ratio of the lengths of the outlet pipes of the first and second muffler maintains audible perception of oscillations of odd orders of a V8 engine having the first and second cylinder banks.